

4/29/87

SB 888  
McFarland  
(Saunders)

SUBJECT: Recodification of the local tax laws

COMMITTEE: State Affairs: favorable, with amendment

VOTE: 8 ayes--Laney, P. Hill, Tallas, Danburg, Gavin, Gibson, Guerrero, Leonard

0 nays

5 absent--Cain, Haley, Perez, Riley, Saunders

SENATE VOTE: On third reading, March 18--passed by voice vote

WITNESSES: For--None

Against--None

On--Steve Collins, James Nance, Texas Legislative Council

BACKGROUND: The Government Code requires the Legislative Council to completely recodify Texas statutes to make them more accessible, understandable and usable. A recodification does not include substantive changes.

DIGEST: SB 888 would recodify the laws on local taxation into a new Title 3 of the Tax Code.

The recodification would conform the Tax Code to sections of the Education Code, Texas Enterprise Zone Act and other laws. Section 11 of the bill makes certain provisions contingent on adoption of the Local Government Code.

NOTES: The committee added minor clarifications to the original bill.